

SAMOA**Arrangement of Provisions**

- | | |
|---------------------------------|-----------------------------|
| 1. Short title and commencement | 3. Consequential amendments |
| 2. Amendments to the Schedule | |

2016, No. 13

AN ACT to amend the Excise Tax Rate Act 1984 (“the Principal Act”). *[30th June 2016]*

BE IT ENACTED by the Legislative Assembly of Samoa in Parliament assembled as follows:

- 1. Short title and commencement:**
- (1) This Act may be cited as the Excise Tax Rates Amendment Act 2016.
 - (2) This Act commences on 1 July 2016.

2. Amendments to the Schedule:

For the Schedule of the Principal Act, amend as follows:

- (a) insert after Item 84 the following new tariff items and excise rates:

| <u>Tariff Items</u> | <u>Description</u> | New Excise Tax Rate |
|---------------------|--|---------------------|
| 85. 17011200 | Raw sugar containing added flavouring or colouring matter – Beet sugar | 5% |
| 86. 17011300 | Cane sugar specified in subheading Note 2 to Chapter 17 of the Customs Tariff Act 1975 | 5% |
| 87. 17011400 | Other cane sugar | 5% |
| 88. 17019100 | Other containing added flavouring or coloring matter | 8% |
| 89. 17019900 | Other | 8% |
| 90. 17021100 | Lactose and lactose syrup containing by weight 99% or more lactose expressed as an anhydrous lactose, calculated on the dry matter | 8% |
| 91. 17021900 | Lactose and lactose syrup – other | 8% |
| 92. 17022000 | Maple sugar and maple syrup | 8% |
| 93. 17023000 | Glucose and glucose syrup, not containing fructose or containing the dry state less than 20% by weight of fructose | 8% |

| | | |
|----------------------|--|----|
| 94. 17024000 | Glucose and glucose syrup, containig in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 8% |
| 95. 17025000 | Chemically pure fructose | 8% |
| 96. 17026000 | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose excluding invert sugar | 8% |
| 97. 17029000 | Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | 8% |
| 98. 17031000 | Cane molasses resulting from the extraction or refining of sugar | 8% |
| 99. 17039000 | Other Molasses resulting from the extraction of refining of sugar | 8% |
| 100. 17041000 | Chewing gum whether or not sugar-coated | 8% |
| 101. 17049000 | Other Sugar confectionery (incl. white chocolate), not containing cocoa | 8% |
| 102. 18040000 | Cocoa butter, fat and oil | 8% |
| 103. 18061000 | Cocoa powder, containing added sugar or other sweetening matter | 8% |
| 104. 18062000 | Other preparation in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other | 8% |

| | | |
|----------------------|--|----|
| | bulk form in containers or immediate packings of content exceeding 2kg | |
| 105. 18063100 | Other in blocks and bars Filled (Samoan cocoa pounded) | 8% |
| 106. 18063200 | Not filled | 8% |
| 107. 18069000 | Other | 8% |
| 108. 19021120 | Instant noodles | 8% |
| 109. 19021920 | Instant noodles | 8% |
| 110. 19051000 | Crispbread | 8% |
| 111. 19052000 | Gingerbread and the like Sweet biscuit, waffles and wafers | 8% |
| 112. 19053110 | Sweet biscuits Containing cream or chocolate | 8% |
| 113. 19053190 | Other | 8% |
| 114. 19053220 | Containing cream or chocolate | 8% |
| 115. 19053290 | Other | 8% |
| 116. 19054000 | Rusks, toasted bread and similar toasted products | 8% |
| 117. 19059010 | Pastries, cakes and pancakes | 8% |
| 118. 19059020 | Pizza | 8% |
| 119. 19059030 | Crisp savoury food products (snacks chrisstwesties banana chips) | 8% |
| 120. 19059040 | Ordinary bread | 8% |
| 121. 19059090 | Other | 8% |
| 122. 25010010 | Iodised salt (including table salt and denatured salt). | 5% |
| 123. 25010090 | Other salt excluding iodised salt | 8% |

- (b) for the rates of excise of the following tariff items, substitute the following corresponding new rates of excise:

| Tariff Item | Description | Rate of excise |
|---------------|--|-------------------|
| 4. 22021010 | Waters including mineral waters and aerated waters containing added sugar | 51 sene per litre |
| 5. 22021020 | Waters including mineral waters and aerated waters containing added sweetening matter | 51 sene per litre |
| 6. 22021090 | Other waters, flavoured | 51 sene per litre |
| 7. 22029000 | Other waters | 51 sene per litre |
| 8. 2203.0010 | Beer not exceeding 3% by volume of alcohol | \$2.99 per litre |
| 9. 2203.1090 | Other beer | \$2.99 per litre |
| 25. 2208.2010 | Spirits obtained by distilling grape or grape marc of an alcohol strength by volume of 30% or less | \$12.48 per litre |
| 26. 2208.2020 | Spirits obtained by distilling grape or grape marc of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 27. 2208.2090 | Spirits obtained by distilling grape or grape wine of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 28. 2208.3010 | Whiskies of an alcohol strength by volume of 30% or less | \$12.48 per litre |

| | | |
|---------------|--|-------------------|
| 29. 2208.3020 | Whiskies of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 30. 2208.3090 | Whiskies of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 31. 2208.4010 | Rum and tafia of an alcohol strength by volume of 30% or less | \$12.48 per litre |
| 32. 2208.4020 | Rum and tafia of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 33. 2208.4090 | Rum and tafia of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 34. 2208.5010 | Gin and Geneva of an alcohol strength by volume of 30% or less | \$11.34 per litre |
| 35. 2208.5020 | Gin and Geneva of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 36. 2208.5090 | Gin and Geneva of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 37. 2208.6010 | Vodka of an alcohol strength by volume of 30% or less | \$11.34 per litre |
| 38. 2208.6020 | Vodka of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |

| | | |
|----------------|--|-------------------|
| 39. 2208.6090 | Vodka of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 40. 2208.7010 | Liquers of an alcohol strength by volume of 30% or less | \$12.48 per litre |
| 41. 2208.7012 | Liquers of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 42. 2208.7019 | Liquers of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 43. 2208.7021 | Cordials of an alcohol strength by volume of 30% or less | \$12.48 per litre |
| 44. 2208.7022 | Cordials of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 45. 2208.7029 | Cordials of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 46. 2208.9011 | Other of an alcohol strength by volume of 30% or less | \$11.34 per litre |
| 47. 2208.9021 | Other of an alcohol strength by volume exceeding 30% but less than 57.12% | \$19.96 per litre |
| 48. 2208.9099 | Other of an alcohol strength by volume of 57.12% or higher | \$39.93 per litre |
| 54. 2710.0010 | Motor spirits | 56 sene/litre |
| 54.a 2710.1120 | Aviation gasoline | 31 sene/litre |
| 55. 2710.0030 | Jet Fuel/Aviation Kerosene | 31sene/litre |

| | | |
|------------------|--|--------------------------|
| 56. 2710.0050 | Distillate Fuels | 55 sene/litre |
| 49. 2402.1000 | Cigars, cheroots and cigarillos containing tobacco | \$221.60 per 1000 sticks |
| 50. 2402.2000 | Cigarettes containing tobacco | \$221.60 per 1000 sticks |
| 51. 2402.9000 | Other cigarettes | \$221.60 per 1000 sticks |
| 52. 2403.1010 | Twist or Stick Tobacco | \$235.94 per kg |
| 53. 2403.1090 | Other tobacco | \$235.94 per kg |

3. Consequential amendments:

The Schedules of the Customs Tariff Act 1975 is amended where relevant by the amendments brought into effect by this Act.

The Excise Tax Rates Amendment Act
is administered by the Ministry for Revenue.

Printed by the Clerk of the Legislative Assembly,
by authority of the Legislative Assembly.